

## MEMORANDUM

**To: Department of Planning and Budget**

**From: Mark C. Haskins**  
**Director of Policy Development**  
**Virginia Department of Taxation**

**Date: November 6, 2006**

**Re: Agency Response to DPB Economic Impact Analysis Regarding  
Repeal of Selected Soft Drink Excise Tax Regulations that Provide No  
Additional Guidance to Clear and Unambiguous Statutes.**

The Agency agrees with the Department of Planning and Budget's Economic Impact Analysis.